

Town of West Boylston
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2009

	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Totals
	General	Special Revenue	Capital Projects	Sewer Enterprise	Trust and Agency	General Long Term Debt	(Memorandum Only)
<u>ASSETS:</u>							
Cash and Investments	1,581,815.18	\$ 1,743,384.53	\$ 93,770.52	\$ 2,911,074.44	\$ 6,497,725.21		\$ 12,827,769.88
Receivables:							
Personal Property Taxes	3,149.76						3,149.76
Real Estate Taxes	203,659.08						203,659.08
Less Allowance for Abatements	(124,989.15)						(124,989.15)
Tax Liens	119,786.61			4,284.44			124,071.05
Excise Taxes	85,585.92						85,585.92
Departmental and Other	11,809.49	20,740.90		276,665.23	20,007.00		329,222.62
Unapportioned Betterments				6,384,384.77			6,384,384.77
Apportioned Betterments				10,147.26			10,147.26
Connection Loans Not Yet Assessed							-
Intergovernmental	-	954,180.00					954,180.00
Due from Other Funds							-
Prepaid Expenses	-	213.30					213.30
Amounts to be Provided				7,827,153.40		8,806,321.00	16,633,474.40
Total Assets	\$ 1,880,816.89	\$ 2,718,518.73	\$ 93,770.52	\$ 17,413,709.54	\$ 6,517,732.21	\$ 8,806,321.00	\$ 37,430,868.89
<u>LIABILITIES AND FUND BALANCES:</u>							
<u>Liabilities:</u>							
Warrants and Accounts Payable	\$ 154,868.98	\$ 21,251.98	\$ -	\$ 23,060.55	\$ 5,437.47		\$ 204,618.98
Accrued Payroll and Withholdings	219,451.67	-		1,711.61			221,163.28
Due to Other Funds							-
Deferred Revenue:							
Property Taxes	81,819.69						81,819.69
Tax Liens	119,786.61			4,284.44			124,071.05
Excise Taxes	85,585.92						85,585.92
Other		822,765.89		6,671,197.26			7,493,963.15
Other Liabilities	22,324.18	-			4,409,765.70		4,432,089.88
Notes Payable		-	-	144,000.00			144,000.00
Bonds Payable				7,827,153.40		8,806,321.00	16,633,474.40
Total Liabilities	683,837.05	844,017.87	-	14,671,407.26	4,415,203.17	8,806,321.00	29,420,786.35
<u>Retained Earnings & Fund Balances:</u>							
Retained Earnings				234,130.24			234,130.24
Retained Earnings - Capital Reserve				197,814.11			197,814.11
Retained Earnings - Betterments/Debt				1,903,898.20			1,903,898.20
Reserved for Endowments					416,561.59		416,561.59
Reserved for Expenditures	612,876.42	1,241,721.70	93,770.52	(53,552.27)	-		1,894,816.37
Reserved for Petty Cash	1,540.00			100.00			1,640.00
Designated for Deficits	(3,007.43)	-					(3,007.43)
Designated for Future Years Expenditures	-	378,000.00		459,912.00	25,000.00		862,912.00
Undesignated	585,570.85	254,779.16			1,660,967.45		2,501,317.46
Total Fund Balances	1,196,979.84	1,874,500.86	93,770.52	2,742,302.28	2,102,529.04	-	8,010,082.54
Total Liabilities and Fund Balances	\$ 1,880,816.89	\$ 2,718,518.73	\$ 93,770.52	\$ 17,413,709.54	\$ 6,517,732.21	\$ 8,806,321.00	\$ 37,430,868.89

Town of West Boylston
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 2009

	General Fund	Special Revenue Funds	Capital Projects Fund	Sewer Enterprise Fund	Trust Funds	Total (Memorandum Only)
<u>REVENUES:</u>						
Property Taxes:						
Personal Property	856,081.20					856,081.20
Real Estate	11,850,404.29					11,850,404.29
Tax Liens	11,104.42					11,104.42
Intergovernmental	4,414,136.63	1,667,051.13				6,081,187.76
Local Estimated Receipts:						0.00
Motor Vehicle Excise	859,237.43					859,237.43
Payments in Lieu of Taxes	636,960.70					636,960.70
Licenses, Permits, Fines & Fees	235,005.86	1,209,243.16		510,907.99		1,955,157.01
Investment Income	17,924.55	7,712.51		30,485.56	31,402.87	87,525.49
Miscellaneous	308,314.43	275,052.29				583,366.72
User Charges				887,161.88		887,161.88
Contributions and Donations		0.00			142,708.75	142,708.75
TOTAL REVENUES	19,189,169.51	3,159,059.09	0.00	1,428,555.43	174,111.62	23,950,895.65
<u>EXPENDITURES:</u>						
General Government	1,045,088.02	80,982.99				1,126,071.01
Public Safety	2,309,644.35	137,983.68			0.00	2,447,628.03
Education	9,216,887.56	2,060,518.67	0.00		129,367.12	11,406,773.35
Public Works	1,322,228.18	104,257.34	0.00	1,027,020.89	21,540.24	2,475,046.65
Human Services	86,405.37	70,003.32				156,408.69
Culture and Recreation	319,902.15	56,845.78			1,273.16	378,021.09
Debt Service	1,622,699.29			365,513.87		1,988,213.16
Intergovernmental	282,943.65					282,943.65
Employee Benefits and Insurance	3,785,366.51				0.00	3,785,366.51
TOTAL EXPENDITURES	19,991,165.08	2,510,591.78	0.00	1,392,534.76	152,180.52	24,046,472.14
REVENUES OVER/(UNDER) EXPENDITURES	(801,995.57)	648,467.31	0.00	36,020.67	21,931.10	(95,576.49)
<u>OTHER FINANCING SOURCES/(USES):</u>						
Other Financing Sources/(Uses)						0.00
Bond Proceeds			0.00	0.00		0.00
Operating Transfers In	753,000.00	4,563.96	0.00	0.00	57,172.29	814,736.25
Operating Transfers Out	(25,511.11)	(337,472.14)	0.00	(31,753.00)	(420,000.00)	(814,736.25)
TOTAL OTHER FINANCING SOURCES/(USES)	727,488.89	(332,908.18)	0.00	(31,753.00)	(362,827.71)	0.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	(74,506.68)	315,559.13	0.00	4,267.67	(340,896.61)	(95,576.49)
Fund Balances - July 1, 2008	1,271,486.52	1,558,941.73	93,770.52	2,738,034.61	2,443,425.65	8,105,659.03
Fund Balances - June 30, 2009	1,196,979.84	1,874,500.86	93,770.52	2,742,302.28	2,102,529.04	8,010,082.54

Town of West Boylston
Statement of Revenues, Expenditures and
Changes in Fund Balances
Budget vs Actual - General Fund
For the Year Ended June 30, 2009

	<i>Actual</i>	<i>Budgeted</i>	<i>Variance</i>	<i>% to Budget</i>
REVENUES:				
<u>Property Taxes:</u>				
Personal Property	856,081.20	844,061.15	12,020.05	
Real Estate	11,850,404.29	11,881,135.65	(30,731.36)	
Rollback Tax	0.00	0.00	0.00	
Tax Liens	11,104.42	0.00	11,104.42	
Prov. for Abatements/Exemptions	(118,133.98)	(118,133.98)	0.00	
<u>Total Property Taxes</u>	12,599,455.93	12,607,062.82	(7,606.89)	99.94%
<u>Intergovernmental:</u>				
Chapter 70 School Aid	2,705,190.00	3,023,114.00	(317,924.00)	
School Building Assistance	638,459.00	638,459.00	0.00	
Charter Tuition/Facility Reimb	65,094.00	54,976.00	10,118.00	
Lottery, Beano & Charity Games	833,858.00	923,887.00	(90,029.00)	
Additional Assistance	61,152.00	67,754.00	(6,602.00)	
Other Intergovernmental	110,383.63	109,883.00	500.63	
<u>Total Intergovernmental</u>	4,414,136.63	4,818,073.00	(403,936.37)	91.62%
<u>Local Estimated Receipts:</u>				
Motor Vehicle Excise	859,237.43	915,000.00	(55,762.57)	
Payments in Lieu of Taxes	636,960.70	569,700.00	67,260.70	
Penalties/Interest on Taxes	55,012.24	40,000.00	15,012.24	
Departmental Fees	61,728.82	65,000.00	(3,271.18)	
Licenses and Permits	118,264.80	150,000.00	(31,735.20)	
Investment Income	17,924.55	68,000.00	(50,075.45)	
Fines and Forfeits	50,955.56	50,000.00	955.56	
Other Local Receipts	257,358.87	107,300.00	150,058.87	
<u>Total Local Estimated Receipts</u>	2,057,442.97	1,965,000.00	92,442.97	104.70%
TOTAL REVENUES	19,071,035.53	19,390,135.82	(319,100.29)	98.35%
EXPENDITURES:				
General Government	1,044,623.86	1,126,589.58	81,965.72	92.72%
Public Safety	2,177,223.27	2,237,851.00	60,627.73	97.29%
Education	9,165,343.50	9,488,445.00	323,101.50	96.59%
Public Works	1,746,724.44	1,827,272.42	80,547.98	95.59%
Human Services	86,405.37	108,207.00	21,801.63	79.85%
Culture and Recreation	307,802.15	315,850.00	8,047.85	97.45%
Debt Service	1,622,699.29	1,641,700.00	19,000.71	98.84%
Intergovernmental	282,943.65	274,538.00	(8,405.65)	103.06%
Employee Benefits and Insurance	3,785,366.51	3,888,918.00	103,551.49	97.34%
TOTAL EXPENDITURES	20,219,132.04	20,909,371.00	690,238.96	96.70%
REVENUES OVER/(UNDER) EXPENDITURES	(1,148,096.51)	(1,519,235.18)	371,138.67	
OTHER FINANCING SOURCES/(USES):				
Operating Transfers In	753,000.00	753,000.00	0.00	100.00%
Operating Transfers Out	(25,511.11)	(25,511.11)	0.00	
Bond Proceeds	0.00	0.00	0.00	
Other	791,746.29	791,746.29	0.00	100.00%
TOTAL OTHER FINANCING SOURCES/(USES)	1,519,235.18	1,519,235.18	0.00	100.00%
REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES	371,138.67	0.00	371,138.67	

	School Lunch	Revenue Sharing	Highway Improvements	School	Town Grants	Town Special Revenue	Septic Grant	Community Preservation	Totals (Memorandum Only)
ASSETS:									
Cash and Investments	\$20,744.10	\$1,154.31	(\$4,214.68)	\$350,426.35	\$59,347.07	\$797,145.84	\$95,401.24	\$423,380.30	\$1,743,384.53
Receivables:									
Departmental and Other								3,214.44	3,214.44
Due from Homeowners							17,526.46		17,526.46
Due from Federal/State Government			840,288.00	50,767.00	63,125.00				954,180.00
Due from Other Funds									0.00
Prepaid Expenses					213.30				213.30
Total Assets	\$20,744.10	\$1,154.31	\$836,073.32	\$401,193.35	\$122,685.37	\$797,145.84	\$112,927.70	\$426,594.74	\$2,718,518.73
LIABILITIES AND FUND BALANCES:									
Liabilities:									
Warrants and Accounts Payable			0.00	8,092.41	5,968.58	7,190.99			21,251.98
Accrued Payroll and Withholdings									0.00
Due to Other Funds									0.00
Deferred Revenue			801,298.99		726.00		17,526.46	3,214.44	822,765.89
Other Liabilities									0.00
Notes Payable									0.00
Total Liabilities	0.00	0.00	801,298.99	8,092.41	6,694.58	7,190.99	17,526.46	3,214.44	844,017.87
Fund Balances:									
Reserved for Expenditures	20,744.10			393,100.94	115,990.79	411,954.85	95,401.24	204,529.78	1,241,721.70
Designated for Deficits									0.00
Designated for Future Years Expenditures						378,000.00			378,000.00
Undesignated		1,154.31	34,774.33					218,850.52	254,779.16
Total Fund Balances	20,744.10	1,154.31	34,774.33	393,100.94	115,990.79	789,954.85	95,401.24	423,380.30	1,874,500.86
Total Liabilities and Fund Balances	\$20,744.10	\$1,154.31	\$836,073.32	\$401,193.35	\$122,685.37	\$797,145.84	\$112,927.70	\$426,594.74	\$2,718,518.73

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Special Revenue Funds
For the Year Ended June 30, 2009

	<u>School Lunch</u>	<u>Revenue Sharing</u>	<u>Highway Improvements</u>	<u>School</u>	<u>Town Grants</u>	<u>Town Special Revenue</u>	<u>Septic Repair Program</u>	<u>Community Preservation</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES:</u>									
Intergovernmental	56,504.04		38,989.01	1,251,290.17	211,018.16	1,386.75		107,863.00	1,667,051.13
Local Estimated Receipts:									
Charges for Services	234,912.02			389,035.09		585,296.05			1,209,243.16
Investment Income	454.74				311.72	202.92	878.29	5,864.84	7,712.51
Miscellaneous				41,176.86	21,085.00	43,575.42	2,324.42	166,890.59	275,052.29
Contributions and Donations									0.00
TOTAL REVENUES	291,870.80	0.00	38,989.01	1,681,502.12	232,414.88	630,461.14	3,202.71	280,618.43	3,159,059.09
<u>EXPENDITURES:</u>									
General Government					32,020.08	38,523.24		10,439.67	80,982.99
Public Safety					129,676.54	8,307.14			137,983.68
Education	283,802.86			1,776,715.81					2,060,518.67
Public Works			38,989.01		39,264.62	26,003.71			104,257.34
Human Services					8,749.00	61,254.32			70,003.32
Culture and Recreation					15,621.26	41,224.52			56,845.78
TOTAL EXPENDITURES	283,802.86	0.00	38,989.01	1,776,715.81	225,331.50	175,312.93	0.00	10,439.67	2,510,591.78
REVENUES OVER/(UNDER) EXPENDITURES	8,067.94	0.00	0.00	(95,213.69)	7,083.38	455,148.21	3,202.71	270,178.76	648,467.31
<u>OTHER FINANCING SOURCES/(USES):</u>									
Operating Transfers In						4,563.96			4,563.96
Operating Transfers (Out)					(4,472.14)	(333,000.00)			(337,472.14)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	0.00	0.00	(4,472.14)	(328,436.04)	0.00	0.00	(332,908.18)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	8,067.94	0.00	0.00	(95,213.69)	2,611.24	126,712.17	3,202.71	270,178.76	315,559.13
Fund Balances - July 1, 2008	12,676.16	1,154.31	34,774.33	488,314.63	113,379.55	663,242.68	92,198.53	153,201.54	1,558,941.73
Fund Balances - June 30, 2009	20,744.10	1,154.31	34,774.33	393,100.94	115,990.79	789,954.85	95,401.24	423,380.30	1,874,500.86

Town of West Boylston
Combining Balance Sheet
Capital Projects
June 30, 2009

	Shrewsbury/ Hartwell Sewers	Drainage/Roadway Improvements	Woodland Street Sewers	Shrewsbury Street Easements	Sewer Fund (Business Contrib)	Library Constr/Renovation	School Roof	School Gym Floor	Totals (Memorandum Only)
<u>ASSETS:</u>									
Cash and Investments	17,402.79	16,987.91	11,522.76	240.04	9,458.00	355.21	24,431.65	13,372.16	\$93,770.52
Receivables:									
Departmental and Other									0.00
Due from Homeowners									0.00
Due from Commonwealth of Mass									0.00
Due from Other Funds									0.00
Total Assets	\$17,402.79	\$16,987.91	\$11,522.76	\$240.04	\$9,458.00	\$355.21	\$24,431.65	\$13,372.16	\$93,770.52
<u>LIABILITIES AND FUND BALANCES:</u>									
<u>Liabilities:</u>									
Warrants and Accounts Payable									0.00
Accrued Payroll and Withholdings									0.00
Due to Other Funds									0.00
Deferred Revenue:									
Other									0.00
Other Liabilities									0.00
Notes Payable									0.00
Total Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Fund Balances:</u>									
Reserved for Expenditures	17,402.79	16,987.91	11,522.76	240.04	9,458.00	355.21	24,431.65	13,372.16	93,770.52
Designated for Deficits									0.00
Designated for Future Years Expenditures									0.00
Undesignated									0.00
Total Fund Balances	17,402.79	16,987.91	11,522.76	240.04	9,458.00	355.21	24,431.65	13,372.16	93,770.52
Total Liabilities and Fund Balances	\$17,402.79	\$16,987.91	\$11,522.76	\$240.04	\$9,458.00	\$355.21	\$24,431.65	\$13,372.16	\$93,770.52

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Capital Projects Fund
For the Year Ended June 30, 2009

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Woodland Street Sewers</u>	<u>Shrewsbury Street Easements</u>	<u>Sewer Fund (Business Contrib)</u>	<u>Library Constr/Renovation</u>	<u>School Roof</u>	<u>School Gym Floor</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES:</u>									
Intergovernmental									0.00
Investment Income									0.00
Contributions and Donations									0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURES:</u>									
General Government									0.00
Public Safety									0.00
Education									0.00
Public Works									0.00
Human Services									0.00
Culture and Recreation									0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER FINANCING SOURCES/(USES):</u>									
Bond Proceeds									0.00
Other Financing Sources/(Uses)									0.00
Operating Transfers In/(Out)									0.00
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances - June 30, 2008	17,402.79	16,987.91	11,522.76	240.04	9,458.00	355.21	24,431.65	13,372.16	93,770.52
Fund Balances - June 30, 2009	17,402.79	16,987.91	11,522.76	240.04	9,458.00	355.21	24,431.65	13,372.16	93,770.52

Town of West Boylston
Combining Balance Sheet
Trust and Agency Funds
June 30, 2009

	Fund 81	Fund 82	Fund 84	Fund 85	Fund 86	Fund 89	Totals (Memorandum Only)
	<u>Non-Expendable</u>	<u>Expendable</u>	<u>Unemployment Compensation</u>	<u>Stabilization</u>	<u>Capital Investment</u>	<u>Agency</u>	
<u>ASSETS:</u>							
Cash and Investments	\$416,561.59	\$925,993.63	\$23,558.24	\$698,523.19	41,036.14	\$4,392,052.42	\$6,497,725.21
Receivables:							
Departmental and Other						20,007.00	20,007.00
Due from Other Funds							0.00
<i>Total Assets</i>	<u>\$416,561.59</u>	<u>\$925,993.63</u>	<u>\$23,558.24</u>	<u>\$698,523.19</u>	<u>\$41,036.14</u>	<u>\$4,412,059.42</u>	<u>\$6,517,732.21</u>
<u>LIABILITIES AND FUND BALANCES:</u>							
<i>Liabilities:</i>							
Warrants and Accounts Payable		3,143.75				2,293.72	\$5,437.47
Accrued Payroll & Withholdings							0.00
Due to Other Funds							0.00
Other Liabilities						4,409,765.70	4,409,765.70
<i>Total Liabilities</i>	<u>0.00</u>	<u>3,143.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,412,059.42</u>	<u>4,415,203.17</u>
<i>Fund Balances:</i>							
Reserved for Endowments	416,561.59						416,561.59
Reserved for Expenditures			0.00				0.00
Designated for Future Years Expenditures		25,000.00					25,000.00
Undesignated		897,849.88	23,558.24	698,523.19	41,036.14		1,660,967.45
<i>Total Fund Balances</i>	<u>416,561.59</u>	<u>922,849.88</u>	<u>23,558.24</u>	<u>698,523.19</u>	<u>41,036.14</u>	<u>0.00</u>	<u>2,102,529.04</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$416,561.59</u>	<u>\$925,993.63</u>	<u>\$23,558.24</u>	<u>\$698,523.19</u>	<u>\$41,036.14</u>	<u>\$4,412,059.42</u>	<u>\$6,517,732.21</u>

Town of West Boylston
Combining Statement of Revenues, Expenditures
and
Changes in Fund Balances
Trust Funds
For the Year Ended June 30, 2009

	Fund 81	Fund 82	Fund 84 Unemployment/ Workers Compensation	Fund 85	Fund 86	Totals (Memorandum Only)
	<u>Non-Expendable</u>	<u>Expendable</u>		<u>Stabilization</u>	<u>Capital Investment</u>	
<u>REVENUES:</u>						
Investment Income		18,988.10	108.24	11,747.16	559.37	31,402.87
Contributions and Donations	12,000.00	130,708.75				142,708.75
TOTAL REVENUES	<u>\$12,000.00</u>	<u>\$149,696.85</u>	<u>\$108.24</u>	<u>\$11,747.16</u>	<u>\$559.37</u>	<u>\$174,111.62</u>
<u>EXPENDITURES:</u>						
Public Safety						0.00
Education		129,367.12				129,367.12
Public Works		21,540.24				21,540.24
Culture and Recreation		1,273.16				1,273.16
Employee Benefits						0.00
TOTAL EXPENDITURES	<u>0.00</u>	<u>152,180.52</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>152,180.52</u>
REVENUES OVER/(UNDER) EXPENDITURES	12,000.00	(2,483.67)	108.24	11,747.16	559.37	21,931.10
<u>OTHER FINANCING SOURCES/(USES):</u>						
Operating Transfers In			23,450.00	33,722.29		57,172.29
Operating Transfers (Out)		(25,000.00)		(275,000.00)	(120,000.00)	(420,000.00)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	(25,000.00)	23,450.00	(241,277.71)	(120,000.00)	(362,827.71)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	12,000.00	(27,483.67)	23,558.24	(229,530.55)	(119,440.63)	(340,896.61)
Fund Balances - June 30, 2008	<u>404,561.59</u>	<u>950,333.55</u>	<u>0.00</u>	<u>928,053.74</u>	<u>160,476.77</u>	<u>2,443,425.65</u>
Fund Balances - June 30, 2009	<u>\$416,561.59</u>	<u>\$922,849.88</u>	<u>\$23,558.24</u>	<u>\$698,523.19</u>	<u>\$41,036.14</u>	<u>\$2,102,529.04</u>

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2009

	<i>Beginning Encumbrance</i>	<i>Fiscal 2009 Budget</i>	<i>Ending Encumbrance</i>	<i>Adjusted Budget</i>	<i>010 Expended</i>	<i>012 Expended</i>	<i>Total Expended</i>	<i>Variance</i>
Moderator Salary	0.00	50.00	0.00	50.00	0.00	0.00	0.00	50.00
Moderator Expenses	0.00	250.00	0.00	250.00	0.00	0.00	0.00	250.00
TOTAL MODERATOR	0.00	300.00	0.00	300.00	0.00	0.00	0.00	300.00
Selectmen Salaries	0.00	500.00	0.00	500.00	500.00	0.00	500.00	0.00
Selectmen Expenses	0.00	9,420.00	0.00	9,420.00	8,449.81	0.00	8,449.81	970.19
Bicentennial Committee	0.00	2,000.00	0.00	2,000.00	0.00	840.00	840.00	1,160.00
Post-Closure Landfill Monitoring	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Post-Closure Landfill Monitoring	180.00	0.00	0.00	180.00	0.00	180.00	180.00	0.00
Needs Assessment/Feasibility Study	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
Pollution Discharge Elimination Compliance	474.50	0.00	0.00	474.50	0.00	474.50	474.50	0.00
<i>Town Wide Comprehensive Plan</i>	5,209.02	0.00	4,830.34	378.68	0.00	378.68	378.68	0.00
TOTAL SELECTMEN	8,863.52	11,920.00	6,830.34	13,953.18	8,949.81	2,873.18	11,822.99	2,130.19
Town Administrator Salaries	0.00	152,474.00	0.00	152,474.00	150,725.03	0.00	150,725.03	1,748.97
Town Administrator Expenses	0.00	22,500.00	4,554.00	17,946.00	17,431.78	0.00	17,431.78	514.22
Elder Community Service Program	0.00	24,000.00	15,678.76	8,321.24	0.00	8,321.24	8,321.24	0.00
Wage & Classification Study	3,500.00	0.00	750.00	2,750.00	0.00	2,750.00	2,750.00	0.00
<i>Elderly Community Service Program</i>	134.76	0.00	0.00	134.76	0.00	134.76	134.76	0.00
TOTAL TOWN ADMINISTRATOR	3,634.76	198,974.00	20,982.76	181,626.00	168,156.81	11,206.00	179,362.81	2,263.19
Finance Committee Expenses	0.00	155.00	0.00	155.00	35.00	0.00	35.00	120.00
<i>Reserve Fund</i>	0.00	37,731.58	0.00	37,731.58	0.00	0.00	0.00	37,731.58
TOTAL FINANCE COMMITTEE	0.00	37,886.58	0.00	37,886.58	35.00	0.00	35.00	37,851.58
Finance Director Salary and Wages	0.00	45,000.00	0.00	45,000.00	44,959.71	0.00	44,959.71	40.29
Finance Director Expenses	15,310.00	113,150.00	524.24	127,935.76	111,326.57	12,810.00	124,136.57	3,799.19
TOTAL FINANCE DIRECTOR	15,310.00	158,150.00	524.24	172,935.76	156,286.28	12,810.00	169,096.28	3,839.48
<i>Town Audit</i>	0.00	27,500.00	0.00	27,500.00	25,000.00	0.00	25,000.00	2,500.00
TOTAL TOWN AUDIT	0.00	27,500.00	0.00	27,500.00	25,000.00	0.00	25,000.00	2,500.00
Assessor's Salaries	0.00	27,800.00	0.00	27,800.00	27,525.34	0.00	27,525.34	274.66
Assessor's Expenses	0.00	52,300.00	0.00	52,300.00	50,426.51	0.00	50,426.51	1,873.49
TOTAL ASSESSORS	0.00	80,100.00	0.00	80,100.00	77,951.85	0.00	77,951.85	2,148.15
Treasurer/Collector Salaries	0.00	127,192.00	0.00	127,192.00	126,384.66	0.00	126,384.66	807.34
Treasurer/Collector Expenses	0.00	18,915.00	3.00	18,912.00	16,319.17	0.00	16,319.17	2,592.83
<i>Tax Title Expense</i>	2,968.26	0.00	2,743.26	225.00	0.00	225.00	225.00	0.00
TOTAL TREASURER/COLLECTOR	2,968.26	146,107.00	2,746.26	146,329.00	142,703.83	225.00	142,928.83	3,400.17
Town Counsel	0.00	85,000.00	0.00	85,000.00	84,379.25	0.00	84,379.25	620.75
TOTAL TOWN COUNSEL	0.00	85,000.00	0.00	85,000.00	84,379.25	0.00	84,379.25	620.75

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2009

	<i>Beginning Encumbrance</i>	<i>Fiscal 2009 Budget</i>	<i>Ending Encumbrance</i>	<i>Adjusted Budget</i>	<i>010 Expended</i>	<i>012 Expended</i>	<i>Total Expended</i>	<i>Variance</i>
Personnel Board Other Charges	0.00	100.00	0.00	100.00	0.00	0.00	0.00	100.00
TOTAL PERSONNEL BOARD	0.00	100.00	0.00	100.00	0.00	0.00	0.00	100.00
Computer Salaries & Wages	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00
Computer Expenses	0.00	55,315.00	0.00	55,315.00	55,307.86	0.00	55,307.86	7.14
Computer Capital Outlay	0.00	13,000.00	1,732.85	11,267.15	6,098.01	0.00	6,098.01	5,169.14
TOTAL DATA PROCESSING	0.00	69,815.00	1,732.85	68,082.15	62,905.87	0.00	62,905.87	5,176.28
Town Clerk Salaries	0.00	58,446.00	0.00	58,446.00	57,462.47	0.00	57,462.47	983.53
Town Clerk Expenses	0.00	2,490.00	0.00	2,490.00	1,738.55	0.00	1,738.55	751.45
TOTAL TOWN CLERK	0.00	60,936.00	0.00	60,936.00	59,201.02	0.00	59,201.02	1,734.98
Elections Salaries	0.00	9,600.00	0.00	9,600.00	9,103.35	0.00	9,103.35	496.65
Elections Expenses	0.00	12,130.00	0.00	12,130.00	12,080.92	0.00	12,080.92	49.08
TOTAL ELECTIONS & REGISTRATIONS	0.00	21,730.00	0.00	21,730.00	21,184.27	0.00	21,184.27	545.73
Planning Board Salaries	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00	4,500.00	0.00
TOTAL PLANNING BOARD	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00	4,500.00	0.00
Public Safety H.Q. Salaries	0.00	20,430.00	0.00	20,430.00	20,430.00	0.00	20,430.00	0.00
Public Safety H.Q. Expenses	0.00	43,210.00	129.89	43,080.11	35,074.64	0.00	35,074.64	8,005.47
Plans/Specifications/Estimates	1,108.00	0.00	1,108.00	0.00	0.00	0.00	0.00	0.00
Safety Complex Improvements	12,370.91	0.00	7,423.91	4,947.00	0.00	4,947.00	4,947.00	0.00
TOTAL PUBLIC SAFETY HEADQUARTERS	13,478.91	63,640.00	8,661.80	68,457.11	55,504.64	4,947.00	60,451.64	8,005.47
Mixer Purchased Services	144.80	0.00	0.00	144.80	0.00	144.80	144.80	0.00
TOTAL MIXTER BLDG SEWER USAGE	144.80	0.00	0.00	144.80	0.00	144.80	144.80	0.00
Town Hall Salaries	0.00	12,670.00	0.00	12,670.00	11,797.44	0.00	11,797.44	872.56
Town Hall Expenses	42.16	144,800.00	0.00	144,842.16	133,020.72	42.16	133,062.88	11,779.28
TOTAL TOWN HALL	42.16	157,470.00	0.00	157,512.16	144,818.16	42.16	144,860.32	12,651.84
Print Town Report	0.00	2,461.00	0.00	2,461.00	1,263.09	0.00	1,263.09	1,197.91
TOTAL PRINT TOWN REPORT	0.00	2,461.00	0.00	2,461.00	1,263.09	0.00	1,263.09	1,197.91
TOTAL GENERAL GOVERNMENT	44,442.41	1,126,589.58	41,478.25	1,129,553.74	1,012,839.88	32,248.14	1,045,088.02	84,465.72

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2009

	<i>Beginning Encumbrance</i>	<i>Fiscal 2009 Budget</i>	<i>Ending Encumbrance</i>	<i>Adjusted Budget</i>	<i>010 Expended</i>	<i>012 Expended</i>	<i>Total Expended</i>	<i>Variance</i>
Police Salaries	0.00	1,171,140.00	0.00	1,171,140.00	1,171,106.14	0.00	1,171,106.14	33.86
Police Expenses	6.46	30,300.00	0.00	30,306.46	30,299.15	6.46	30,305.61	0.85
Police Capital Outlay	0.00	27,069.00	0.00	27,069.00	27,064.71	0.00	27,064.71	4.29
TOTAL POLICE	6.46	1,228,509.00	0.00	1,228,515.46	1,228,470.00	6.46	1,228,476.46	39.00
Fire Salaries	0.00	481,347.00	0.00	481,347.00	446,525.74	0.00	446,525.74	34,821.26
Fire Expenses	4,208.45	69,700.00	4,028.95	69,879.50	64,706.24	4,208.45	68,914.69	964.81
Fire Capital Outlay	0.00	11,200.00	0.00	11,200.00	11,154.84	0.00	11,154.84	45.16
Replace Fire Car #2	0.00	35,000.00	5,092.47	29,907.53	0.00	29,907.53	29,907.53	0.00
Hire 2 Firefighters	0.00	45,000.00	45,000.00	0.00	0.00	0.00	0.00	0.00
Ambulance Billing Service	30,000.00	0.00	9,414.10	20,585.90	0.00	20,585.90	20,585.90	0.00
Ambulance Billing Service	1,263.83	0.00	0.00	1,263.83	0.00	1,263.83	1,263.83	0.00
Replace Ambulance #2	164,895.12	0.00	0.00	164,895.12	0.00	161,012.00	161,012.00	3,883.12
SAFE Program Expenses	607.33	0.00	607.33	0.00	0.00	0.00	0.00	0.00
Hepatitis B Immunizations	510.80	0.00	510.80	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE	201,485.53	642,247.00	64,653.65	779,078.88	522,386.82	216,977.71	739,364.53	39,714.35
Communications Salaries	0.00	196,895.00	0.00	196,895.00	194,699.69	0.00	194,699.69	2,195.31
Communications Expenses	65.09	49,150.00	203.51	49,011.58	48,887.70	65.09	48,952.79	58.79
TOTAL PUBLIC SAFETY COMMUNICATIONS	65.09	246,045.00	203.51	245,906.58	243,587.39	65.09	243,652.48	2,254.10
Building Inspector Salaries	0.00	95,500.00	0.00	95,500.00	79,272.48	0.00	79,272.48	16,227.52
Building Inspector Expenses	0.00	8,550.00	0.00	8,550.00	3,525.17	0.00	3,525.17	5,024.83
TOTAL BUILDING INSPECTOR	0.00	104,050.00	0.00	104,050.00	82,797.65	0.00	82,797.65	21,252.35
Sealer of Weights Expenses	0.00	1,900.00	0.00	1,900.00	1,750.00	0.00	1,750.00	150.00
TOTAL SEALER OF WEIGHTS	0.00	1,900.00	0.00	1,900.00	1,750.00	0.00	1,750.00	150.00
Emergency Management Expenses	0.00	5,500.00	393.31	5,106.69	4,533.84	0.00	4,533.84	572.85
TOTAL EMERGENCY MANAGEMENT	0.00	5,500.00	393.31	5,106.69	4,533.84	0.00	4,533.84	572.85
Animal Control Salary	0.00	8,550.00	0.00	8,550.00	8,275.00	0.00	8,275.00	275.00
Animal Control Expenses	26.75	1,050.00	29.16	1,047.59	767.64	26.75	794.39	253.20
TOTAL ANIMAL CONTROL	26.75	9,600.00	29.16	9,597.59	9,042.64	26.75	9,069.39	528.20
TOTAL PUBLIC SAFETY	201,583.83	2,237,851.00	65,279.63	2,374,155.20	2,092,568.34	217,076.01	2,309,644.35	64,510.85

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2009

	<i>Beginning Encumbrance</i>	<i>Fiscal 2009 Budget</i>	<i>Ending Encumbrance</i>	<i>Adjusted Budget</i>	<i>010 Expended</i>	<i>012 Expended</i>	<i>Total Expended</i>	<i>Variance</i>
Education-Expenses	57,097.77	9,380,045.00	31,990.56	9,405,152.21	9,030,130.44	53,460.62	9,083,591.06	321,561.15
Remedial Math Teacher 0.5 FTE	0.00	23,400.00	0.00	23,400.00	0.00	18,222.50	18,222.50	5,177.50
Major Edwards Elementary Gym Windows	0.00	85,000.00	0.00	85,000.00	0.00	85,000.00	85,000.00	0.00
MS/HS - Underground Tank Monitoring System	26,700.00	0.00	0.00	26,700.00	0.00	26,700.00	26,700.00	0.00
School Security System Operation Sensors	3,374.00	0.00	0.00	3,374.00	0.00	3,374.00	3,374.00	0.00
TOTAL EDUCATION	87,171.77	9,488,445.00	31,990.56	9,543,626.21	9,030,130.44	186,757.12	9,216,887.56	326,738.65
DPW Salaries	0.00	327,259.82	0.00	327,259.82	293,938.40	0.00	293,938.40	33,321.42
DPW Expenses	1,601.47	224,110.18	11,090.74	214,620.91	192,922.36	1,601.47	194,523.83	20,097.08
DPW - Painting Yellow Lines	0.00	5,000.00	0.00	5,000.00	0.00	4,999.95	4,999.95	0.05
DPW - Paint Loader	0.00	5,000.00	0.00	5,000.00	0.00	4,999.00	4,999.00	1.00
Ice Storm Damage	0.00	275,000.00	275,000.00	0.00	0.00	0.00	0.00	0.00
Woodland Park Improvements	1,969.29	(1,969.29)	0.00	0.00	0.00	0.00	0.00	0.00
Drainage & Roadway Improvements	35,465.59	0.00	30,412.08	5,053.51	0.00	5,053.51	5,053.51	0.00
TOTAL STREETS AND PARKS	39,036.35	834,400.71	316,502.82	556,934.24	486,860.76	16,653.93	503,514.69	53,419.55
Snow Removal Salaries	0.00	82,817.60	0.00	82,817.60	82,817.60	0.00	82,817.60	0.00
Snow Removal Expenses	0.00	215,093.82	0.00	215,093.82	215,093.82	0.00	215,093.82	0.00
TOTAL SNOW REMOVAL	0.00	297,911.42	0.00	297,911.42	297,911.42	0.00	297,911.42	0.00
Street Lighting	0.00	81,761.00	0.00	81,761.00	80,560.92	0.00	80,560.92	1,200.08
TOTAL STREET LIGHTING	0.00	81,761.00	0.00	81,761.00	80,560.92	0.00	80,560.92	1,200.08
Trash Removal and Tipping Fees	0.00	418,000.00	0.00	418,000.00	396,196.49	0.00	396,196.49	21,803.51
TOTAL TRASH REMOVAL & TIPPING	0.00	418,000.00	0.00	418,000.00	396,196.49	0.00	396,196.49	21,803.51
Cemetery Salaries	0.00	40,230.00	0.00	40,230.00	36,105.16	0.00	36,105.16	4,124.84
Mt Vernon Cemetery Expansion	0.00	153,000.00	153,000.00	0.00	0.00	0.00	0.00	0.00
Cemetery Engineering	8,000.00	0.00	60.50	7,939.50	0.00	7,939.50	7,939.50	0.00
Cemetery Improvements	505.27	0.00	505.27	0.00	0.00	0.00	0.00	0.00
TOTAL CEMETERY	8,505.27	193,230.00	153,565.77	48,169.50	36,105.16	7,939.50	44,044.66	4,124.84
TOTAL PUBLIC WORKS	47,541.62	1,825,303.13	470,068.59	1,402,776.16	1,297,634.75	24,593.43	1,322,228.18	80,547.98
Board of Health Salaries	0.00	12,500.00	0.00	12,500.00	12,500.00	0.00	12,500.00	0.00
Board of Health Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BOARD OF HEALTH	0.00	12,500.00	0.00	12,500.00	12,500.00	0.00	12,500.00	0.00
Council on Aging Salaries	0.00	48,382.00	0.00	48,382.00	43,031.32	0.00	43,031.32	5,350.68
Council on Aging Expenses	0.00	2,820.00	0.00	2,820.00	2,439.65	0.00	2,439.65	380.35
TOTAL COUNCIL ON AGING	0.00	51,202.00	0.00	51,202.00	45,470.97	0.00	45,470.97	5,731.03
Veteran's Services Salary	0.00	1,581.00	0.00	1,581.00	1,581.00	0.00	1,581.00	0.00
Veteran's Services Expenses	0.00	600.00	0.00	600.00	426.94	0.00	426.94	173.06
Veteran's Benefits	0.00	42,324.00	0.00	42,324.00	26,426.46	0.00	26,426.46	15,897.54
TOTAL VETERANS SERVICES	0.00	44,505.00	0.00	44,505.00	28,434.40	0.00	28,434.40	16,070.60
TOTAL HUMAN SERVICES	0.00	108,207.00	0.00	108,207.00	86,405.37	0.00	86,405.37	21,801.63

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2009

	<i>Beginning Encumbrance</i>	<i>Fiscal 2009 Budget</i>	<i>Ending Encumbrance</i>	<i>Adjusted Budget</i>	<i>010 Expended</i>	<i>012 Expended</i>	<i>Total Expended</i>	<i>Variance</i>
Library Salaries	0.00	213,390.00	0.00	213,390.00	208,093.62	0.00	208,093.62	5,296.38
Library Expenses	0.00	100,250.00	0.00	100,250.00	99,250.00	0.00	99,250.00	1,000.00
TOTAL LIBRARY	0.00	313,640.00	0.00	313,640.00	307,343.62	0.00	307,343.62	6,296.38
Parks - Safety & Repair Items	13,731.89	0.00	0.00	13,731.89	0.00	12,100.00	12,100.00	1,631.89
TOTAL PARKS	13,731.89	0.00	0.00	13,731.89	0.00	12,100.00	12,100.00	1,631.89
Memorial Day Purchased Services	0.00	1,710.00	0.00	1,710.00	458.53	0.00	458.53	1,251.47
Arts Council Purchased Services	0.00	500.00	0.00	500.00	0.00	0.00	0.00	500.00
TOTAL OTHER CULTURE AND RECREATION	0.00	2,210.00	0.00	2,210.00	458.53	0.00	458.53	1,751.47
TOTAL CULTURE AND RECREATION	13,731.89	315,850.00	0.00	329,581.89	307,802.15	12,100.00	319,902.15	9,679.74
<i>Maturing Debt-Principal</i>	0.00	1,155,301.00	0.00	1,155,301.00	1,155,301.00	0.00	1,155,301.00	0.00
<i>Maturing Debt-Interest</i>	0.00	467,399.00	0.00	467,399.00	467,398.29	0.00	467,398.29	0.71
<i>Interest on Temporary Loans</i>	0.00	19,000.00	0.00	19,000.00	0.00	0.00	0.00	19,000.00
TOTAL DEBT SERVICE	0.00	1,641,700.00	0.00	1,641,700.00	1,622,699.29	0.00	1,622,699.29	19,000.71
RMV Non-Renewal Surcharges	0.00	4,200.00	0.00	4,200.00	4,740.00	0.00	4,740.00	(540.00)
Air Pollution Control Districts	0.00	1,958.00	0.00	1,958.00	1,958.00	0.00	1,958.00	0.00
Regional Transit Authority	0.00	40,957.00	0.00	40,957.00	40,957.00	0.00	40,957.00	0.00
MBTA	0.00	8,343.00	0.00	8,343.00	8,343.00	0.00	8,343.00	0.00
Special Education Assessment	0.00	0.00	0.00	0.00	775.00	0.00	775.00	(775.00)
Charter School/School Choice Assessment	0.00	204,664.00	0.00	204,664.00	211,755.00	0.00	211,755.00	(7,091.00)
County Tax	0.00	11,076.00	0.00	11,076.00	11,076.00	0.00	11,076.00	0.00
Regional Planning Assessment	0.00	3,340.00	0.00	3,340.00	3,339.65	0.00	3,339.65	0.35
TOTAL INTERGOVERNMENTAL	0.00	274,538.00	0.00	274,538.00	282,943.65	0.00	282,943.65	(8,405.65)
<i>County Retirement Assessment</i>	0.00	512,364.00	0.00	512,364.00	504,796.41	0.00	504,796.41	7,567.59
Workers Compensation Insurance	0.00	55,000.00	0.00	55,000.00	39,129.78	0.00	39,129.78	15,870.22
Unemployment Compensation	0.00	76,550.00	0.00	76,550.00	70,279.33	0.00	70,279.33	6,270.67
Group Health Insurance Premiums	0.00	2,931,904.00	0.00	2,931,904.00	2,865,592.02	0.00	2,865,592.02	66,311.98
Group Life Insurance Premium	0.00	13,000.00	0.00	13,000.00	11,483.10	0.00	11,483.10	1,516.90
Medicare-Town's Share	0.00	155,000.00	0.00	155,000.00	156,941.99	0.00	156,941.99	(1,941.99)
<i>General Insurance</i>	0.00	145,100.00	0.00	145,100.00	137,143.88	0.00	137,143.88	7,956.12
<i>Self-Insurance Deductible Expenses</i>	4,059.39	0.00	4,059.39	0.00	0.00	0.00	0.00	0.00
TOTAL EMPLOYEE BENEFITS	4,059.39	3,888,918.00	4,059.39	3,888,918.00	3,785,366.51	0.00	3,785,366.51	103,551.49
GRAND TOTALS	398,530.91	20,907,401.71	612,876.42	20,693,056.20	19,518,390.38	472,774.70	19,991,165.08	701,891.12
<i>Transfer to Special Revenue (Tax Recap)</i>	0.00	91.82	0.00	91.82	91.82	0.00	91.82	0.00
<i>Transfer to Stabilization Fund</i>	0.00	1,969.29	0.00	1,969.29	1,969.29	0.00	1,969.29	0.00
<i>Transfer to Unemployment Trust</i>	0.00	23,450.00	0.00	23,450.00	23,450.00	0.00	23,450.00	0.00
TOTAL TRANSFERS TO OTHER FUNDS	0.00	25,511.11	0.00	25,511.11	25,511.11	0.00	25,511.11	0.00